

2000-15B

FILING DEADLINES FOR ABATEMENT APPLICATIONS

TO: Assessors, City Solicitors and Town Counsels

FROM: Joseph J. Chessey, Jr., Deputy Commissioner
Division of Local Services

DATE: December 2000

SUBJECT: Recent Legislation Regarding Filing Deadlines for Abatement Applications

This *Bulletin* is to advise municipal assessors of recently enacted legislation providing that an abatement application delivered to the assessors by the United States mail after the abatement due date is deemed to have been received by them as of the postmark date on the envelope. This new “postmark” rule applies only to those applications mailed to the proper address of the assessors, first class postage prepaid, with postmarks made by the United States Postal Service. It also applies to appeals of assessors’ abatement application decisions that are mailed to and received by county commissioners or the Appellate Tax Board after the appeal due date.

The legislation, Chapter 324 of the Acts of 2000, was signed by the Governor on November 30, 2000. It contains an emergency preamble, making it effective as of the date of the Governor’s signature. Consequently, assessors should take immediate steps to ensure that whenever they receive abatement applications by mail, they retain the envelopes and attach them to the applications. For purposes of administering abatement law, the postmark date on each respective envelope will be considered the date any enclosed application received after the abatement due date was filed.

Existing tax bills advise taxpayers that abatement applications are considered filed when received by the assessors. At this late date in tax billing season, we do not believe it is necessary for communities to incur the expense and delays associated with revising the fiscal year 2001 tax bills. The legislation's effect is simply to make applications mailed by taxpayers later in the filing period timely. Therefore, taxpayers will not be disadvantaged in any way by filing in the manner stated in the current notice. Revised language for fiscal year 2002 bills will be included in the annual tax bill guidelines issued next spring. In the meantime, assessors may use tax bill stuffers, or other public information vehicles, to may make taxpayers aware of the change, as they deem appropriate. Any notice should emphasize that the change applies to abatement applications only, not tax payments.

The abatement application and notice of late application have been revised, however, to reflect the new legislation. Attached are the revised versions and a chart that explains the changes.

DECEMBER 2000 REVISIONS

ABATEMENT FORMS

FORM NAME	NUMBER	LAST REVISED	12/2000 REVISIONS
Application for Abatement of Real/Personal Property Tax	State Tax Form 128	August 1997	<ul style="list-style-type: none">Revises language regarding when an application is considered timely filed. (Reverse side TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE – WHEN AND WHERE APPLICATION MUST BE FILED).
Notice of Late Application	State Tax Form 135L	November 1992	<ul style="list-style-type: none">Adds “or mailed to” to the first paragraph of the notice.